

EXHIBIT B

Sources Reviewed and Relied Upon

1. 18B Am. Jur. 2d Corporations § 1812 (2022)
2. Civil Wrongs Ordinance [New Version]
3. Companies Law, 5759-1999
4. Associations Law, 5740-1980
5. Council for Higher Education Law, 5718-1958
6. Civ. App. 338/60 State of Israel v. Madar, 15 P.D. 1569 (1961)
7. Civ. App. 445/88 Kones HaNechasim HaRishmi v. Stiebel, 44(3) P.D. 331 (1990)
8. Civ. App. 8199/01 Ezvon Miro Z.L. v. Miro, 54(2) P.D. 785 (2003)
9. Civ. App. 8027/14 Shorosh v. Shalian (29.11.2015)
10. Civ. App. 502/78 State of Israel v. Nissim, 35(4) P.D. 748 (1981)
11. Crim. App. 137/79 Schpär, Tussia Cohen & Co. v. Attorney General, 17 P.D. 1905 (1963)
12. Crim. App. 109/72 State of Israel v. Paz, 28(1) P.D. 93 (1973)
13. Crim. App. 137/79 Glant v. State of Israel, 35(3) P.D. 746 (1981)
14. Aharon Barak, *Ma'amad HaTa'agid BiNezikin*, 22 HAPRAKLIT 198 (1966)
15. Aharon Barak, *Hok HaShlihut VeTorat HaOrganim*, 2 IYUNEY MISHPAT 302 (1972)
16. Crim. App. 3027/90 Hevrat Modi'im Binuy U'Fituah v. State of Israel, 45(4) P.D. 364 (1991)
17. Civ. App. 407/89 Zuk Or Ltd. v. Car Security Ltd. 48(5) P.D. 661 (1994)
18. Civ. App. 9057/07 Appel v. State of Israel (2.4.2012)
19. Civ. C. (Tel Aviv) 211/07 Gamida MedEquip Ltd. v. Fisher Scientific Company L.L.C (5.12.2012)
20. Crim. App. 3891/04 Arad Hashkaot U'Fituach Ta'asiya Ltd. v. State of Israel, 60(1) P.D. 294 (2005)
21. Crim. App. 99/14 State of Israel v. Melisron, Ltd. (25.12.2014)
22. S.Z. FELLER, FOUNDATIONS OF CRIMINAL LAW, Vol. 1 (1984)
23. Crim. C. (Tel Aviv) 4368-05-16 State of Israel v. Siemens Israel Ltd. (3.7.2017)
24. Crim. C. (Central) 3933-08-10 State of Israel v. T.R.D. Instrum. Ltd. (16/5/2019)
25. Mordechai Kremnitzer & Khalid Ghanayim, *The Liability of the Corporation*, in ESSAYS IN HONOR OF CHIEF-JUSTICE M. SHAMGAR 33 (2003)
26. Eli Lederman, *Criminal Responsibility of Organs and Other Senior Officers of a Corporation*, 5 PLILIM 101 (1996)

27. Crim. App. 5734/91 State of Israel v. Leumi VeShut Bank LeHashkaot Ltd., 49(2) P.D. 4, 29 (1995)
28. Crim. App. 24/77 Pan-Lon Hevra LeHandasa U'LeVinyan Ltd. v. State of Israel, 33(1) P.D. 477 (1979)
29. Civ. App. 7276/07 Official Receiver v. Assurance General de France (28.8.2012)
30. Civ.App. 610/94 Buchbinder v. Kones HaNechasim HaRishmi, 57(4) P.D. 289 (2003)
31. Civ. App. 3998/07 Z. Bechor Nihul VeAchzakot Ltd. v. Mimshal Yerushalayim htsn"h Ltd. (6.1.2011)
32. Crim. App. 7621/14 Gottesdiner v. State of Israel (1.3.2017)
33. Civ. App. 5017/92 Merkaz HaArgazing Ltd. (in liquidation and receivership) v. Ozer, 51(2) P.D. 200, 212 (1997)
34. Civ. App. 4854/04 Klein v. Balass (14.12.2006)
35. L. Civ. App. 9261/20 Bank Discount LeIsrael Ltd. v. Joint Stock Company Commercial Bank PrivatBank (25.3.2021)
36. L. Civ. App. 6737/2021 Harel v. Ness (16.8.2021)
37. L. Civ. App. 1660/18 Ernst & Young Israel Ltd. v. SkyLax Corporation Ltd. (12.6.2018)
38. Der. Ac. 24701-02-19 Zuk v. Ort Israel (PBC) (8.9.2021)
39. Der. Ac. 44166-09-19 Ginossar v. Hevrat Hashmal Ltd. (30.9.2021)
40. Crim. C. 22847-12-10 State of Israel v. Boubilil (13.9.2018)
41. Agency Law, 5725-1965
42. Civ. App. 7307/11 Weiss v. Ramat Itri (17.9.2013)
43. Civ. App. 393/08 Sagi v. K'far Bialik (23.2.2010)
44. AHARON BARAK, AGENCY LAW Vol. 1 708 (2d ed, 1996)
45. Civ. App. 524/88 Pri HaEmek v. S'de Ya'akov, 45(4) P.D. 529 (1991)
46. Civ. App. 3379/06 Baranovich v. Natanson (4.3.2008)
47. Civ. App. 3417/16 Pinrus Hakhzakot Ltd. v. Goldstein (12.7.2021)
48. Civ. C. (Tel Aviv) 2193/06 Matok Ephraim U'Vanav Ltd. v. Avivi (2.4.2013)
49. Bagatz 132/15 R-Z Plastic Ltd. v. Ephraimov (5.4.2017)
50. Civ. App. 4263/04 Kibutz Mishmar HaEmek v. Manor, 63(1) P.D. 548 (2009)
51. Civ. App. 8416/19 Ness v. State of Israel (22.12.2021)
52. L. Civ. App. 996/17 Texas Hashka'ot Ltd. v. Saperdel Yazamut Ltd (31.8.2017).
53. Complaint filed by Irving H. Picard, as Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC, dated September 27, 2021

54. Declarations of Dror Frenkel, Tamar Mund, Pepi Yakirevich, and Michal Naveh